Government of Saskatchewan

Annual Report 1985-86

Saskatchewan Assessment Authority

87-05723/

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Saskatchewan Assessment Authority

Letters of Transmittal

The Honourable F.W. Johnson
Lieutenant Governor
Province of Saskatchewan
Regina, Saskatchewan

Dear Sir:

I have the honour to submit the Fifth Annual Report of the Saskatchewan Assessment Authority for the fiscal year ended March 31, 1986.

Respectfully submitted,

Jack Klein
Minister-in-charge
Saskatchewan Assessment Authority

Honourable Jack Klein
Minister-in-charge
Saskatchewan Assessment Authority
Legislative Building
Regina, Saskatchewan

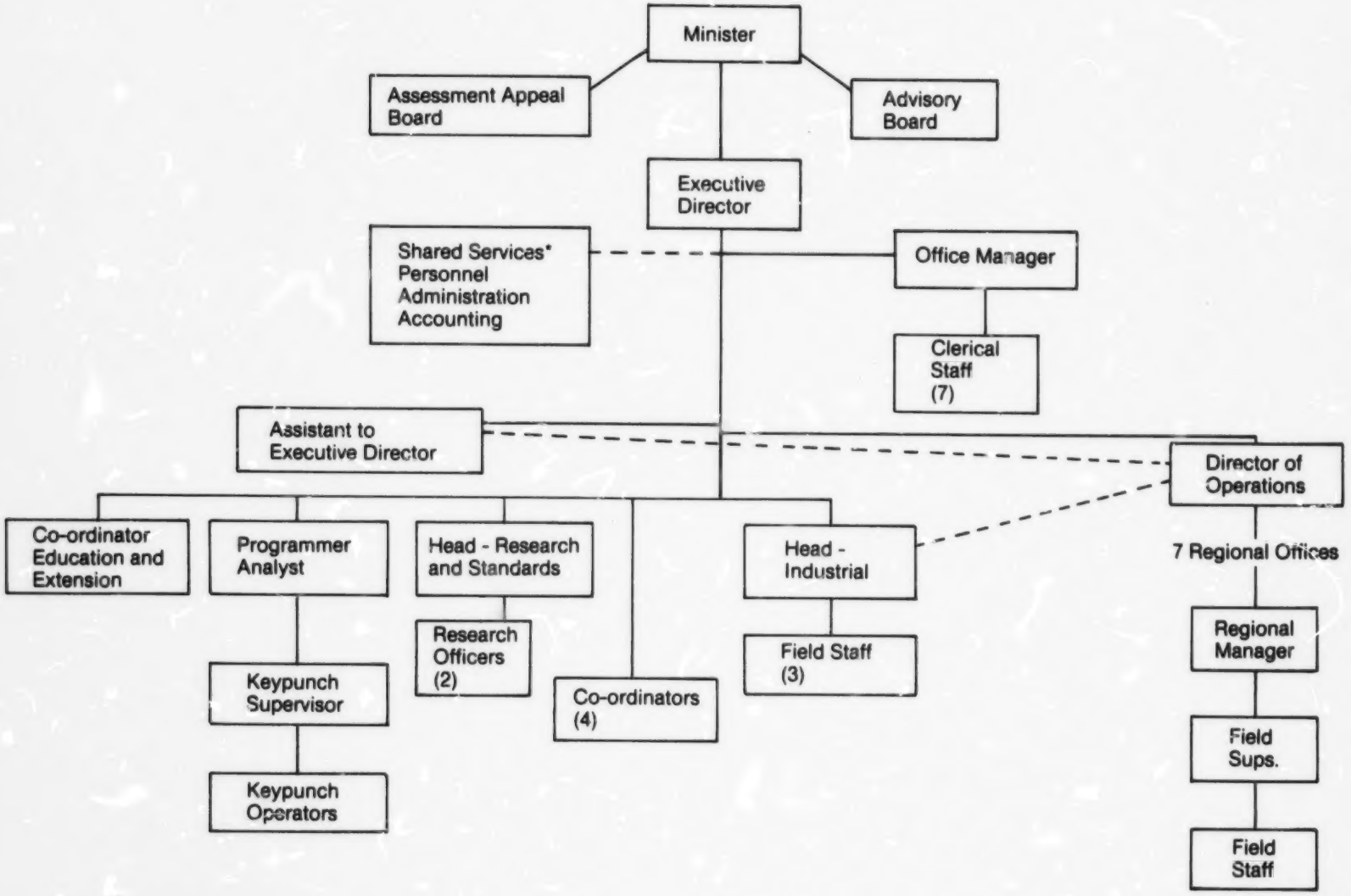
Dear Sir:

I have the honour to submit herewith the Fifth Annual Report of the Sasktachewan Assessment Authority for the fiscal year ended March 31, 1986.

Yours truly,

D.W. Bennett
Executive Director
Saskatchewan Assessment Authority

Saskatchewan Assessment Authority Organizational Chart



* shared with Department of Urban Affairs

Objectives

The Saskatchewan Assessment Authority is responsible for the valuation of all properties, businesses, equipment and special franchises in Saskatchewan.

The Saskatchewan Assessment Act created the Saskatchewan Assessment Authority responsible to and under the direction and control of a Minister of the Crown.

The Act sets out the duties and responsibilities for the Assessment Authority as follows:

(a) Establish and maintain valuations in a manner consistent with and in accordance with the standards pursuant to The Rural Municipalities Act, the Urban Municipality Act, or The Northern Municipalities Act, as the case may be. (This includes maintaining the assessment base in every municipality on a yearly basis or as required, as well as performing general reassessments dictated by legislative requirements.)

(b) Supervise the administration of the assessment provisions of any Acts with respect to municipalities. This includes information regarding courts of revision, roll confirmation, interpretation of assessment provisions in various legislative acts, etc.

(c) Ensure the general public is adequately informed respecting assessment procedures.

The Act also provides that every municipality shall be reassessed at least once every ten years or at any other time the Assessment Authority may order.

The Saskatchewan Assessment Authority provides equalized assessments on behalf of the Ministers of Urban Affairs and Rural Development, as required under the provisions of The Education Act.

Administrative Services

Budget and Personnel

The Saskatchewan Assessment Authority is responsible for valuing approximately 900,000 assessable properties in the province. With a total expenditure of $5,499,400 during the fiscal year cost of maintaining the assessment service was approximately $6.11 per property.

Expenditures

Administration	$2,128,650
Field Services	3,366,710
Advisory Board	4,040
	$5,499,400

As of March 31, 1986 the Saskatchewan Assessment Authority had 26 administrative positions with 24 of these positions filled. There were 83.1 positions in field services with 68 of these positions filled. As well there were 20 keypunch operators in temporary positions working on data entry.

In addition to the head office in Regina, regional offices are maintained in Weyburn, Yorkton, Melfort, Saskatoon, North Battleford, Swift Current and Regina.

Research

During the year in review, research staff studied assessment policy options for consideration in the development of new assessment manuals. Those areas examined and analyzed were land sales and servicing costs, building component costs, rural land sales data and crop production records from various soil types in the province.

Sufficient research material is in place to begin modelling on selected areas of the assessment base in 1986-1987. Use of computer assisted procedures in the modelling operation will enable the Authority to determine and evaluate any potential shifts in taxation incidence.

Training and Education

During the year under review, the Assessment Authority conducted seven seminars for urban administrators at various locations around the province. Workshops were also held for interested rural municipal councillors on the assessment system and Court of Revision preparation at 12 centres around the province. These sessions were attended by almost 30 percent of councillors invited to participate. In addition, Authority employees gave presentations at several spring ratepayers meetings around the province. All courses or presentations are readily available as demand warrants.

In 1985, the Authority joined the Trans-Canada Assessment training program, which seeks, in the long term, to standardize assessor training across Canada. Current membership includes the provinces of Alberta, Saskatchewan, Manitoba, Ontario, Quebec and Nova Scotia.

Assessment Program

Urban Municipalities

The Assessment Authority has continued to reassess urban municipalities on the new level of value and has completed general reassessments on approximately 99 per cent of the urban properties including resort properties and small holdings. The only properties remaining to be reassessed include small villages, hamlets, and remote leases in Northern Saskatchewan.

During the year under review, revaluations were completed in 42 towns and 96 villages and in addition, maintenance valuations were carried out in all urban municipalities requiring revisions.

The cities of Saskatoon and Regina maintain their own assessment staff. However, the provincial co-ordinator of city assessments maintains a liaison with the major cities to ensure that equity in assessment is maintained province wide.

Revaluations and maintenance valuations in urban municipalities have resulted in the following changes in total aggregate assessment.

	1984	1985	Increase
Cities	$2,526,507,537	$2,738,059,304	$211,551,767
Towns	495,760,014	545,750,234	49,990,220
Villages	168,914,244	185,847,444	16,933,200
Resort Villages	21,123,711	27,193,957	6,070,246
TOTAL	$3,212,305,506	$3,496,850,939	$284,545,433

The assessment totals for the 1985 taxation year include new assessments except for those municipalities assessed for use in the 1986 taxation year.

The total increase in taxable assessment in urban municipalities was $284,545,433.

Those urban municipalities utilizing assessments based on new level values use those values for municipal tax levy calculations; however, the new aggregate assessments for those municipalities are equalized for the purpose of calculating adjusted mill rates for school divisions and other local taxing authorities. The equalization process is necessary to maintain equity in taxation while two different levels of value are being maintained simultaneously and the boundaries for the various taxing jurisdictions are not coterminous.

The equalized assessments are also applied to all provincial grant formulae using assessed value as one measure of comparative revenue raising ability. Some of these grants include revenue sharing and education grants.

Total equalized assessment for 1985 is $1,851,999,930.

Urban Reassessments Completed 1985-86

Towns

Arborfield
Bienfait
Big River
Biggar
Birch Hills
Carnduff
Carrot River
Choiceland
Coronach
Cudworth
Cut Knife
Davidson
Duck Lake
Dundurn
Eastend
Eatonia
Fort Qu'Appelle
Gravelbourg
Hanley
Herbert
Kamsack
Kindersley
Lampman
Leroy
Macklin
Martensville
Morse
Pilot Butte
Preeceville
Radisson
Rose Valley
Rouleau
Saltcoats
Scott
Sintaluta
Southey
Star Ctiy
Sturgis
Unity
Warman
Willow Bunch

Villages

Abernethy
Alida
Antler
Archerwell
Arelee
Avonlea
Aylesbury
B-Say-Tah
Bethune
Bjorkdale
Bounty
Bruno
Cadillac
Canwood
Carragana
Chaplin
Codette
Coteau Beach
Debden
Dollard
Drake
Earl Gray
Ebenezer
Elfros
Endeavor
Englefield
Ernfold
Fairlight
Flaxcombe
Forget
Fox Valley
Gainsborough
Laird
Landis
Lang
Leslie
Lockwood
Manitou Beach
Manor
Marcelin
Marquis
Maryfield
Maymont
Mendham
Meyronne
Middle Lake
Mistatim
Pennant
Pilger
Prud'Homme
Richmound
Ridgedale
Rush Lake
Senlac
Simpson
Smeaton
Speers
Springside
Springwater
St. Benedict
St. Brieux
St. Louis
Storthoaks
Success

Glaslyn
Glenavon
Grand Coulee
Guernsey
Hazenmore
Hazlet
Herschel
Holdfast
Insinger
Jansen
Kannata Valley
Kennedy
Kincaid
Kinley
Krydor
Sunset Cove
Theodore
Tobin Lake
Tompkins
Tramping Lake
Vanguard
Viscount
Wakaw Lake
Waldeck
Weekes
White City
White Fox
Yarbo
Young
Zelma

Rural Municipalities

During the year under review 72 rural municipalities, totalling 13,856,516 acres, were reassessed. The revaluation of rural properties which began in 1976, is now complete. The assessment base of rural municipalities for the 1985 taxation year totals $1,729,892. This figure represents a majority of new level assessments, however, also includes old level assessment for the municipalities assessed for the 1986 taxation year.

1984	1985
$1,335,057,431	$1,729,770,276

This total is an increase of $395,712,845 over the previous aggregate rural assessment.

Total equalized assessment for the 1985 taxation year in rural municipalities is $1,055,452,319.

Rural Re-Assessments
Completed 1985-86 (13,856,516 Acres)

R.M. of Argyle #1
R.M. of Mount Pleasant #2
R.M. of Enniskillen #3
R.M. of Estevan #5
R.M. of Val Marie #17
R.M. of Storthoaks #31
R.M. of Reciprocity #32
R.M. of Moose Creek #33
R.M. of Browning #34
R.M. of Glen McPherson #46
R.M. of Antler #61
R.M. of Wise Creek #77
R.M. of Grassy Creek #78
R.M. of Whiska Creek #106
R.M. of Lac Pelletier #107
R.M. of Bone Creek #108
R.M. of Silverwood #123
R.M. of Francis #127
R.M. of Lajord # 128
R.M. of Coulee #136
R.M. of Enterprise #142
R.M. of Willowdale #153
R.M. of Caron #162
R.M. of Chaplin #164
R.M. of Excelsior #166
R.M. of Lumsden #189
R.M. of Enfield #194
R.M. of Lipton #217
R.M. of Huron #223
R.M. of Miry Creek #229
R.M. of Clintworth #230
R.M. of Deerforks #232
R.M. of Calder #241
R.M. of Kellross #247
R.M. of Big Arm #251
R.M. of Willner #253
R.M. of Mount Hope #279
R.M. of Wreford #280
R.M. of Wood Creek #281
R.M. of McCraney #282
R.M. of Rosedale #283
R.M. of Morris #312
R.M. of Lost River #313
R.M. of Preeceville #334
R.M. of Hazel Dell #335
R.M. of Sasman #336
R.M. of Lakeview #337
R.M. of Lakeside #338
R.M. of Wolverine #340
R.M. of Viscount #341
R.M. of Corman Park #344
R.M. of Vanscoy #345
R.M. of Biggar #347
R.M. of Hearts Hill #352
R.M. of Humboldt #370
R.M. of Aberdeen #373
R.M. of Rosemount #378
R.M. of Grass Lake #381
R.M. of Eye Hill #382
R.M. of Hudson Bay #394
R.M. of Barrier Valley #397
R.M. of Hoodoo #401
R.M. of Fish Creek #402
R.M. of Laird #404
R.M. of Prairie #408
R.M. of Buffalo #409
R.M. of Round Valley #410
R.M. of Senlac #411
R.M. of Battle River #438
R.M. of Leask #464
R.M. of Moose Range #486
R.M. of Shellbrook #493
R.M. of Big River #555
R.M. of Loon Lake #561
R.M. of Meadow Lake #588

Industrial Assessment Division

The provincial industrial reassessment program was completed in 1985-86. This entailed work for the following:

— pipelines in fifty rural municipalities.

— oil and gas wells in thirty-five rural municipalities.

— four coal mines.

— two power stations.

— four potash mines.

— four sodium sulphate mines.

— two cement plants.

— two salt plants.

— one malting plant.

— one peat moss operation.

— one fertilizer plant.

Another large maintenance program was carried out involving record numbers of oil and gas wells as well as the normal annual maintenance for potash, coal, and sodium sulphate mines.

Assessment Advisory Board

The Saskatchewan Assessment Act contains a provision to establish an Assessment Advisory Board. The Advisory Board is empowered, with the approval of the Minister, to initiate studies into matters related to assessment in the province and to report its findings and recommendations to the Minister. Membership of the board shall consist of not more than seven persons appointed by the Lieutenant Governor in Council. Current members are:

Raymond E. Clayton, Regina	- Chairman
Leonard Boxell, Unity	- Vice Chairman
David M. Innes, Regina	- Member
Lorne Wilkinson, Regina	- Member
Richard W. Bailey, LaRonge	- Member
Daniel V. Gilewich, Regina	- Member
Ervin J. Elke, Jansen	- Member

Matters the Advisory Board have dealt with to date include the assessment of greenhouses and irrigated land.

The Saskatchewan Assessment Appeal Board

The Saskatchewan Assessment Appeal Board is required to hear appeals under the following acts:

- The Urban Municipality Act, 1984
- The Rural Municipality Act
- The Northern Municipality Act
- The Mineral Taxation Act
- The Lloydminster Charter
- The Education Act
- The Watershed Association Act
- The Conservation and Development Act.

The Board is also required to adjudicate certain appeals under The Local Improvements Act and The Subdivisions Act and to hold inquiries into complaints under the Sewage Drainage Inquiry Act.

During the year under review 601 appeals were received. The Board heard 597 appeals in 100 municipalities as follows:

Air Ronge
Alida
Arelee
Arran
Assiniboia
Avonlea
Balgonie
Battleford
Bengough
Birch Hills
Broadview
Burr
Canora
Canwood
Christopher Lake
Churchbridge
Coderre
Codette
Coleville
Colonsay
Crooked River
Crystal Springs
Dalmeny
Dinsmore
Duck Lake
Dundurn
Eatonia
Esterhazy
Estevan
Ferland
Fosston
Francis
Glen Bain
Golden Prairie
Goodwater
Govan
Gravelbourg
Hafford
Hazenmore
Hazlet
Hoey
Holdfast
Humboldt
Insinger
Jedburgh
Kamsack
Kelvington
Kenaston
Kindersley
Kuroki
Lacadena
La Ronge
Limerick
Lipton
Lloydminster
Luseland
Maidstone
Mankota
Maple Creek
Marquis
Mayfair
Maymont
McLean
Meath Park
Medstead
Meota
Melfort
Melville
Midale
Mikado
Moose Jaw
Mossbank
Nipawin
Ogema
Outlook
Paradise Hill
Pierceland
Porcupine Plain
Prince Albert
Regina
Rockglen
Rosthern
Ruthilda
Saskatoon
Sedley
Senlac
Shaunavon
Shellbrook
Springwater
Spy Hill
St. Walburg
Star City
Strasbourg
Swift Current
Tessier
Tisdale
Torquay
Tramping Lake
Turtleford
Vanscoy
Vonda
Wadena
Wakaw
Waldheim
Weyburn
Wilkie
Willowbunch
Wood Mountain
Wynyard
Yorkton

Of the 601 appeals received 281 were sustained, 162 were dismissed, 34 were withdrawn, 69 were carried over to the next year, and 45 were heard for which no decisions have been reached. .

Included in these appeals were 10 sewage drainage complaints. One was withdrawn and three have yet to be heard. Three complaints have been heard but as yet, no reports and recommendations have been prepared. The remaining three complaints have been heard with the reports and recommendations completed.

In response to a local improvement appeal filed in 1984, the Board was required, pursuant to section 40 of The Local Improvements Act, to reassess all abutting property owners. The reassessment resulted in 314 special assessment notices being sent out with related hearings being held.